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GOVERNMENT OF GOA

Department of Finance
Revenue & Control Division

Notification

38/1/2017-Fin(R&C)(214)/1884

In exercise of the powers conferred by section 164 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017), the Government of Goa, on the recommendations of the Council, hereby makes the following rules further to amend the Goa Goods and Services Tax Rules, 2017, namely:—

1. *Short title and commencement.*— (1) These rules may be called the Goa Goods and Services Tax (Seventh Amendment) Rules, 2021.

(2) Save as otherwise provided in these rules, they shall be deemed to have come into force with effect from 29th day of August, 2021.

2. In the Goa Goods and Services Tax Rules, 2017,—

(i) in sub-rule (1) of rule 26,—

(a) in the fourth proviso, for the figures, letters and words "31st day of August,

2021", the figures, letters and words "31st day of October, 2021" shall be substituted;

(b) with effect from the 1st day of November, 2021, all the provisos shall be omitted;

(ii) with effect from the 1st day of May, 2021, in rule 138E, after the fourth proviso, the following proviso shall be inserted, namely:—

"Provided also that the said restriction shall not apply during the period from the 1st day of May, 2021 till the 18th day of August, 2021, in case where the return in FORM GSTR-3B or the statement of outward supplies in FORM GSTR-1 or the statement in FORM GST CMP-08, as the case may be, has not been furnished for the period March, 2021 to May, 2021.";

(iii) in FORM GST ASMT-14,

(a) after the words, "with effect from____", the words, "vide Order Reference No.____, dated____" shall be inserted;

(b) the words, "for conducting business without registration despite

being liable for registration" shall be omitted;

(c) at the end after "Designation", the word "Address" shall be inserted.

By order and in the name of the Governor of Goa.

Pranab G. Bhat, Under Secretary, Finance (R&C).

Porvorim, 27th September, 2021.

Notification

38/1/2017-Fin(R&C)(215)/1885

In exercise of the powers conferred by section 128 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017), the Government of Goa, on the recommendations of the Council, hereby makes the following further amendments in the Government Notification No. 38/1/2017-Fin(R&C)(87) dated the 31st December, 2018, published in the Official Gazette, Extraordinary No. 2, Series I No. 39, dated the 31st December, 2018, namely:—

In the said notification, in the ninth and tenth provisos, for the figures, letters and words "31st day of August, 2021", wherever they occur, the figures, letters and words "30th day of November, 2021" shall be substituted.

This notification shall be deemed to have come into force from 29th day of August, 2021.

By order and in the name of the Governor of Goa.

Pranab G. Bhat, Under Secretary, Finance (R&C).

Porvorim, 27th September, 2021.

Notification

38/1/2017-Fin(R&C)(216)/1886

In partial modification of the Government Notification No. 38/1/2017-Fin(R&C)(148), dated the 5th June, 2020, published in the Official Gazette, Extraordinary, Series I No. 10, dated the 8th June, 2020 and No. 38/1/2017-Fin(R&C)(199)/1408, dated the 25th May, 2021, published in the Official Gazette, Extraordinary, Series I No. 8, dated the 26th May, 2021, in exercise of the powers conferred by section 168A of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) (hereafter in this notification referred to as the said Act), the Government of Goa, on the recommendations of the Council, hereby notifies that where a registration has been cancelled under clause (b) or (c) of sub-section (2) of section 29 of the said Act and the time limit for making an application of revocation of cancellation of registration under sub-section (1) of section 30 of the said Act falls during the period from the 1st day of March, 2020 to 31st day of August, 2021, the time limit for making such application shall be extended upto the 30th day of September, 2021.

2. This notification shall be deemed to have come into force with effect from 29th day of August, 2021.

By order and in the name of the Governor of Goa.

Pranab G. Bhat, Under Secretary, Finance (R&C).

Porvorim, 27th September, 2021.

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